



STATE BOARD OF EQUALIZATION
PROPERTY TAXES DEPARTMENT
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Controller, Sacramento

February 18, 1999

E. L. SORENSEN, JR.
Executive Director
No. 99/15

TO COUNTY ASSESSORS:

1999 PROPERTY TAX CALENDAR

Enclosed is the 1999 Property Tax Calendar, which identifies action and compliance dates of concern to assessing officers and taxpayers. As soon as it can be printed and distributed, a similar calendar will appear in the Property Taxes Law Guide.

Sincerely,

/s/ Richard C. Johnson

Richard C. Johnson
Deputy Director
Property Taxes Department

RCJ:plb

Enclosures

1999 PROPERTY TAX CALENDAR* †

JANUARY

<u>Reference/Authority</u>	<u>Specified date</u>	<u>Calendar date</u>	<u>Interested parties</u>	<u>Act required</u>
§ 2192 Rev. & Tax. Code	January 1	January 1	Taxpayers	Lien of taxes attaches at 12:01 a.m. for all taxable property. ‡
§ 722 Rev. & Tax. Code	January 1	January 1	State assessees	Lien of taxes attaches as of 12:01 a.m. on state assessed property.
§ 11492 Rev. & Tax. Code	January 1	January 1	Private railroad car owners	Lien with respect to taxes on privately owned railroad cars attaches at 12:01 a.m.
§ 441 Rev. & Tax. Code	Between Lien Date and last Friday in May	January 1	Personal property owners	First day to file property statement with assessor if required or requested.
§ 731 Rev. & Tax Code	Between January 1 and the first day of June	January 1	State Board of Equalization	Mail notice of amount of assessed value of unitary property to state assessees.
§ 732 Rev. & Tax. Code	Between January 1 and last day of June	January 1	State Board of Equalization	Mail notice of amount of assessed value of nonunitary property to state assessees.
§ 2901 Rev. & Tax. Code	Lien Date	January 1	Property owners	Taxes on unsecured roll due.

* In practically all cases, the act required may be done before the specified date. If the specified date falls on Saturday, Sunday, or a legal holiday, the act required may be done on the next business day. When this occurs, the next business days are shown under “calendar date.”

† Dates and times listed for Board hearings are subject to change.

‡ Beginning with the 1997 lien date, the lien date is changed from March 1 to January 1 (Chapter 399, Statutes of 1995).

JANUARY--CONTINUED

<u>Reference/Authority</u>	<u>Specified date</u>	<u>Calendar date</u>	<u>Interested parties</u>	<u>Act required</u>
§ 647 Rev. & Tax. Code	Lien Date	January 1	Cities and districts	Make request to assessor for certified copy of secured roll.
§ 255 Rev. & Tax. Code	Lien Date	January 1	Homeowners, Veterans, and Disabled veterans Cemeteries Colleges Exhibitors Free public libraries Free museums Public schools Veterans' organizations Welfare organizations	First day to file affidavit and claim for exemption with assessor before 5 p.m. on February 15.
§ 255, 275.5 Rev. & Tax. Code	Lien Date	January 1	Owners of documented vessels	First day to file affidavit for classification as documented vessel before 5 p.m. on February 15.
§ 255 Rev. & Tax. Code	Lien Date	January 1	Owners of historical aircraft	First day to file affidavit and claim for exemption with assessor before 5 p.m. on February 15.
§ 255 Rev. & Tax. Code	Lien Date	January 1	Churches and Churches with schools	First day to file affidavit and claim for Church or Religious exemption with assessor before 5 p.m. on February 15.
§ 987 Rev. & Tax. Code	On or before lien date	January 1	State Board of Equalization	Announces factor for valuing taxable municipally-owned land.
§ 278 Rev. & Tax. Code	Annually	January 1	Assessors	Mail notice and/or claim form for the disabled veterans' exemption to disabled veterans.

JANUARY--CONTINUED

<u>Reference/Authority</u>	<u>Specified date</u>	<u>Calendar date</u>	<u>Interested parties</u>	<u>Act required</u>
§ 63.1 Rev. & Tax. Code	Quarterly	January 1 to January 15	Assessors	Report claims to the Board for § 63.1 exclusion approved from October through December.
§ 69.5 Rev. & Tax. Code	Quarterly	January 1 to January 15	Assessors	Report claims to the Board for § 69.5 property tax relief approved from October through December.
§ 163 Rev. & Tax. Code	Annually	Between January 1 and December 31	Government entities	Notify assessors of specified information regarding assessment bond liens.
§ 721 Rev. & Tax. Code Cal. Const., art. VIII, § 19	January 2	January 4	State Board of Equalization State assessees	Send request for property statement to state assessees.
§ 648 Rev. & Tax. Code	First Monday in each month	January 4	Assessors	If requested by city or lighting, water, or irrigation district, send description of all unsecured property within its district.
§ 255.3 Rev. & Tax. Code	On or before January 15	January 15	Assessors Property Owners	Mail claim form for the homeowners' exemption to new property owners.
§ 5366 Rev. & Tax. Code	Within 15 days following lien date	January 15	Owners and operators of private and public airports	Furnish county assessor with statement listing names and addresses of owners of all aircraft using the airport as base.
§ 2616 Rev. & Tax. Code	Once every twelve months	Set by auditor	Tax Collectors	1. Account to Auditor for money collected. 2. File with Auditor statement of all transactions and receipts since last settlement; different dates may be arranged with auditor's approval or may be provided for by board of supervisors.

JANUARY--CONTINUED

<u>Reference/Authority</u>	<u>Specified date</u>	<u>Calendar date</u>	<u>Interested parties</u>	<u>Act required</u>
§ 38401 Rev. & Tax. Code	On or before last day of month next succeeding each quarterly period	February 1	Timber tax assessees	Timber yield tax due for the prior October 1- December 31 period.
§ 5841 Rev. & Tax. Code	On or before last day of month	February 1	State Dept. of Housing and Community Development	Furnish assessor with report listing names and addresses of owners of all manu- factured homes newly sited in county.
§ 11338 Rev. & Tax. Code*	On or before January 31	February 1	State Board of Equalization	Last day to complete hearings on petitions for reassessment of private railroad cars.

* See § 11651.5 Rev. and Tax. Code

FEBRUARY

<u>Reference/Authority</u>	<u>Specified date</u>	<u>Calendar date</u>	<u>Interested parties</u>	<u>Act required</u>
§ 2606 Rev. & Tax. Code	February 1	February 1	Property owners	Second installment real property taxes due and payable.
§ 2700 and 2702 Rev. & Tax. Code	February 1	February 1	Property owners	If ordered by board of supervisors, second installment real property taxes and second installment (one-half) personal property taxes on the secured roll due.
§ 11271 Rev. & Tax. Code	February 1	February 2	State Board of Equalization Private railroad car owners	Send request for property statement to private railroad car assessees.
§ 648 Rev. & Tax. Code	First Monday in each month	February 1	Assessors	If requested by city or lighting, water, or irrigation district, send description of all unsecured property within its district.
§ 11271 Rev. & Tax. Code	February 9	February 9	Private railroad car owners	Last day to inform Chief, Board Proceedings Division of desire to make presentations to Board on February 24.
Rules of Practice	February 9	February 9	State assessees	Last day to inform Chief, Board Proceedings Division of desire to make presentations to Board on February 24.
Cal. Code Regs. Title 18, § 101 and 171	February 10	February 10	Assessors	Submit final printed property statement, mineral production report and exemption claim forms to State Board of Equalization.
§ 480.6 Rev. & Tax. Code	15th of month following lien date month	February 16	State or local governmental entities	Last day to file possessory interest real property usage report with county assessor in lieu of preliminary change of ownership report or change in ownership statement.

FEBRUARY--CONTINUED

<u>Reference/Authority</u>	<u>Specified date</u>	<u>Calendar date</u>	<u>Interested parties</u>	<u>Act required</u>
§ 254.5 and 255 Rev. & Tax. Code	February 15	February 16	Welfare organizations, Veterans' organization	Last day to timely file affidavit and claim for exemption with assessor.
§ 255 Rev. & Tax. Code	February 15	February 16	Veterans, Disabled veterans, and Homeowners Cemeteries Colleges Exhibitors Free public libraries Free museums Public schools Welfare Owners of historical aircraft	Last day to file affidavit and claim for exemption with assessor.
§ 255 Rev. & Tax. Code	February 15	February 16	Churches	Last day to file affidavit and claim for Church or Religious exemption with assessor.
§ 275.5 Rev. & Tax. Code	February 15	February 16	Owners of documented vessels	Last day to file affidavit for classification of documented vessel with assessor.
Cal. Code Regs., Title 18, § 202	February 15	February 16	State Board of Equalization, Assessors	Last day to consult with assessors on aircraft representative period.
§ 5762 Rev. & Tax. Code	February 15	February 16	Racehorse owners	Annual racehorse tax, if unpaid, is delinquent at 5:00 p.m.
§ 27421 Gov't. Code	On or before February 20	February 22	Local taxing jurisdictions except school districts	Last day to request an estimate of the assessed valuation of property in the taxing district.

FEBRUARY--CONTINUED

<u>Reference/Authority</u>	<u>Specified date</u>	<u>Calendar date</u>	<u>Interested parties</u>	<u>Act required</u>
§ 721, 11251 Rev. & Tax Code, Cal. Const., art. VIII, § 19	February 24 1:30 p.m.	February 24 1:30 p.m.	State assessees, Private railroad car owners, and State Board of Equalization	Board will hear State assessees and private railroad car presentations on capitalization rates and other factors affecting 1999-00 values of California state-assessed property and private railroad cars. In lieu of oral presentations, private railroad car taxpayers and state assessees may submit written presentations to the Chief, Board Proceedings Division by February 24.
Cal. Code Regs., Title 18, § 135(f)	Prior to March 1	March 1	Assessors	Send Homeowners' Property Tax Exemption Cooperative Housing Information Request to Co-ops.
§ 5841 Rev. & Tax. Code	On or before last day of month	March 1	State Dept. of Housing and Community Development	Furnish assessor with report listing names and addresses of owners of all manufactured homes newly sited in county.

MARCH

<u>Reference/Authority</u>	<u>Specified date</u>	<u>Calendar date</u>	<u>Interested parties</u>	<u>Act required</u>
§ 2963 Rev. & Tax. Code	Lien date	March 1 ¹	Tax Collector	Last day for tax collector to seize and sell property for taxes delinquent on the unsecured roll after three assessment years succeeding the date upon which the taxes became a lien.
§ 1647 Rev. & Tax. Code	Within 60 days after close of assessment year	March 1	Auditors	Prepare corrected valuation statements.
§ 830 and 830.1 Rev. & Tax. Code	March 1	March 1	State assessees	Last day to file property statements with the Board but the Board may grant extensions for cause.
Cal. Code Regs., Title 18, § 202(f)	On or before March 1	March 1	State Board of Equalization	Designates representative period for aircraft allocation.
§ 5904(b) Rev. & Tax Code	Annually	March 1	State Board of Equalization	Property Taxpayers' Advocate submits report to Executive Director.
§ 648 Rev. & Tax. Code	First Monday in each month	March 1	Assessors	If requested by city or lighting, water, or irrigation district, send description of all unsecured property within its district.
Cal. Code Regs., Title 18, § 135(f)	March 15	March 15	Owners and operators of cooperative housing complexes	Last day to file homeowners' property tax exemption cooperative housing information request with assessor.
§ 5841 Rev. & Tax. Code	On or before last day of month	March 31	State Dept. of Housing and Community Development	Furnish assessor with report listing names and addresses of owners of all manufactured homes newly sited in county.

APRIL

¹ In 1995 (four years prior to 1999), the lien date was March 1.

<u>Reference/Authority</u>	<u>Specified date</u>	<u>Calendar date</u>	<u>Interested parties</u>	<u>Act required</u>
§ 254.5 Rev. & Tax. Code	April 1	April 1	Assessors	Forward copies of affidavit and financial statement of welfare exemption and veterans' organization exemption claimants with recommendations to Board.
§ 63.1 Rev. & Tax. Code	Quarterly	April 1 to April 15	Assessor	Report claims to the Board for § 63.1 exclusion approved from January through March
§ 69.5 Rev. & Tax. Code	Quarterly	April 1 to April 15	Assessor	Report claims to the Board for § 69.5 property tax relief approved from January through March
Cal. Code Regs., Title 18, § 135(f)	By April 1	April 1	Assessors	Mail homeowners' exemption claim to persons newly listed on Homeowners' Property Tax Exemption Cooperative Housing Information Request.
§ 648 Rev. & Tax. Code	First Monday in each month	April 5	Assessors	If requested by city or lighting, water, or irrigation district, send description of all unsecured property within its district.
§ 2618 and 2705 Rev. & Tax. Code	April 10	April 12	Property owners	Second installment of taxes on the secured roll, if unpaid, is delinquent at 5:00 p.m., or close of business day, whichever is later.
Rules of Practice	April 20	April 20	State assessees	Last day to inform Chief, Board Proceedings Division of desire to make a presentation to the Board on May 12.

APRIL--CONTINUED

<u>Reference/Authority</u>	<u>Specified date</u>	<u>Calendar date</u>	<u>Interested parties</u>	<u>Act required</u>
§ 38401 Rev. & Tax. Code	On or before last day of month next succeeding each quarterly period	April 30	Timber tax assessees	Timber yield tax due for the prior January 1-March 31 period.
§ 5841 Rev. & Tax. Code	On or before last day of month	April 30	State Dept. of Housing and Community Development	Furnish assessor with report listing names and addresses of owners of all manufactured homes newly sited in county.
§ 11271 Rev. & Tax. Code	On or before April 30	April 30	Private railroad car owners	Last day to file Annual Report of Private Railroad Cars. Failure to file timely will result in penalties unless an extension for cause has been granted.

MAY

<u>Reference/Authority</u>	<u>Specified date</u>	<u>Calendar date</u>	<u>Interested parties</u>	<u>Act required</u>
§ 721 Rev. & Tax Code, Rules of Practice, Cal. Const., art. VIII, § 19	May 12 1:30 p.m.	May 12 1:30 p.m.	State assessees, State Board of Equalization	Board will hear state assessees' presentations on the valuation of their property. In lieu of oral presentations, assessees may submit written presentations to the Board Proceedings Division by May 12.
§ 648 Rev. & Tax. Code	First Monday in each month	May 3	Assessors	If requested by city or lighting, water, or irrigation district, send description of all unsecured property within its district.
§ 27421 Gov't. Code	May 15	May 17	Assessors	Last day to provide local taxing jurisdictions--except school districts--of the estimated assessed valuation of property within the taxing district.
§ 20563 Rev. & Tax. Code	May 15	May 17	Senior citizens, Blind and disabled persons	First day affidavit and claim for homeowner or renters assistance shall be filed with State Franchise Tax Board, but on or before 5 p.m. August 31.
§ 20630.5 Rev. & Tax. Code	May 15	May 17	Senior citizens	First day affidavit and claim for property tax postponement shall be filed with State Controller, but on or before 5 p.m. December 10.
§ 441 Rev. & Tax. Code	Last Friday in May	May 28	Personal property owners	Last day to timely file property statement, if required or requested, with assessor.

MAY--CONTINUED

<u>Reference/Authority</u>	<u>Specified date</u>	<u>Calendar date</u>	<u>Interested parties</u>	<u>Act required</u>
§ 830 Rev. & Tax. Code	May 30	June 1	Tax rate area change service subscribers	File corrected statement for change mailed between April 1 and May 1.
§ 38905.1 Rev. & Tax. Code	May 31	June 1	State Controller	Distribute timber tax revenue to county treasurers.
§ 5841 Rev. & Tax. Code	On or before last day of month	June 1	State Dept. of Housing and Community Development	Furnish assessor with report listing names and addresses of owners of all manu- factured homes newly sited in county.

JUNE

<u>Reference/Authority</u>	<u>Specified date</u>	<u>Calendar date</u>	<u>Interested parties</u>	<u>Act required</u>
§ 2855 Rev. & Tax. Code	June 1	June 1	Auditors	Deliver certified secured roll to tax collector showing delinquent penalties and cost.
§ 2626 and 2627 Rev. & Tax. Code	June 1-4	June 1-4	Auditors	Settle with and deliver certified delinquent roll to tax collector.
§ 648 Rev. & Tax. Code	First Monday in each month	June 1	Assessors	If requested by city or lighting, water, or irrigation district, send description of all unsecured property within its district.
§ 3351-3353, 3361 Rev. & Tax. Code	June 8	June 8	Tax collectors	Publish notice of impending default of property taxes and notice of intent to sell.
§ 3691.3 Rev. & Tax. Code	June 15	June 15	Assessors	Furnish description of property scheduled to be subject to power of sale.
§ 2189.1 Rev. & Tax. Code	June 30	June 30	State assessees, Tax collectors	Separately billed taxes on state-assessed personal property unpaid after June 30 shall be transferred to the unsecured roll.
§ 38204 Rev. & Tax. Code	June 30	June 30	State Board of Equalization	Last day to estimate immediate harvest value of timber for the succeeding July 1-December 31.
§ 5841 Rev. & Tax. Code	On or before last day of month	June 30	State Dept. of Housing and Community Development	Furnish assessor with report listing names and addresses of owners of all manufactured homes newly sited in county.
§ 278 Rev. & Tax. Code	Not specified	June 30	Disabled veterans	Last day to file termination notice with assessor.
§ 257 Rev. & Tax. Code	June 30	June 30	Religious exemption claimants	Last day to notify assessor that property is no longer eligible for exemption.

JUNE--CONTINUED

<u>Reference/Authority</u>	<u>Specified date</u>	<u>Calendar date</u>	<u>Interested parties</u>	<u>Act required</u>
§ 731 Rev. & Tax. Code	Between January 1 and June 1	June 1	State Board of Equalization State assessees	<ol style="list-style-type: none"> 1. Board sets unitary values for all state assessees. Staff will provide to the Board, in advance, the indicators of value and its recommendations for unitary value. 2. Staff mails notices of unitary value to state assessees along with a copy of the appraisal data report given to the Board. 3. State assessees have 20 days from date of mailing of value notice in which to file declaration of intent to petition the Board for reassessment of unitary values, and 30 days thereafter to file petition.
§ 732 Rev. & Tax. Code	Between the first day of January and the last day of June	June 30	State Board of Equalization, State assessees	<ol style="list-style-type: none"> 1. Last day to mail notice of assessed values of nonunitary property to state assessees. 2. State assessees have 20 days from date of mailing of value notice in which to file declaration of intent to petition the Board for reassessment of values, and 30 days thereafter to file petition.
§ 746 Rev. & Tax Code	Upon or prior to completion of Board roll	June 30	State assessees	<ol style="list-style-type: none"> 1. Last day to mail notice of allocated assessed values of unitary property to state assessees. 2. State assessees have 10 days from the date of mailing to petition the Board for reallocation.
§ 3437 Rev. & Tax. Code	June 30	June 30	Interested Parties	Last day to pay amount due on any property to avoid default if it is separately valued on secured roll.

JUNE--CONTINUED

<u>Reference/Authority</u>	<u>Specified date</u>	<u>Calendar date</u>	<u>Interested parties</u>	<u>Act required</u>
§ 4217 Rev. & Tax. Code	Prior to 5 p.m. June 30th of 5th year	June 30	Any person with tax defaulted property	May elect to pay delinquent taxes in installments.

JULY

<u>Reference/Authority</u>	<u>Specified date</u>	<u>Calendar date</u>	<u>Interested parties</u>	<u>Act required</u>
§ 3436 Rev. & Tax. Code	July 1	July 1	Tax collectors	Unpaid taxes are in default.
§ 619 Rev. & Tax. Code	On or prior to completion of roll	July 1	Assessors	Inform each assessee of increase in full cash value.
§ 5366 Rev. & Tax. Code	Not later than July 1	July 1	Assessors	Provide data to State Department of Transportation, Division of Aeronautics on aircraft using airports in county as base.
§ 441.1(b)(4) Rev. & Tax. Code	On or before July 1, 1998	July 1	Assessors	Compile list of insurance companies that have filed a property statement pursuant to § 441.1(a).
§ 616, 617 Rev. & Tax. Code	On or before July 1	July 1	Assessors	Complete local assessment roll and deliver to auditor.
§ 647 Rev. & Tax. Code	On or before July 1	July 1	Assessors	Furnish copy of assessment roll, as requested, to cities and districts in 2nd through 58th class counties
§ 280 Rev. & Tax. Code	On or after July 1	July 1	Auditors	Conduct audit of veterans' exemptions.
§ 1601 Rev. & Tax. Code	Unspecified	July 1	Clerks of boards of supervisors	Publish notice of filing period for applications for reduction in assessment and/or notice of time when county board will meet to equalize assessments.
§ 63.1 Rev. & Tax. Code	Quarterly	July 1 to July 15	Assessors	Report claims to the Board for § 63.1 exclusion approved from April through June.
§ 69.5 Rev. & Tax. Code	Quarterly	July 1 to July 15	Assessors	Report claims to the Board for § 69.5 property tax relief approved from April through June.

JULY--CONTINUED

<u>Reference/Authority</u>	<u>Specified date</u>	<u>Calendar date</u>	<u>Interested parties</u>	<u>Act required</u>
§ 11312 Rev. & Tax Code	July 1 to July 15	July 1 to July 15	State Board of Equalization, Private railroad car owners	Staff discusses value indicators and supporting data with private railroad car tax assessees.
§ 1603 Rev. & Tax. Code*	July 2	July 2	Property owners other than state assessees	First day to file application for assessment reduction.
§ 648 Rev. & Tax. Code	First Monday in each month	July 6	Assessors	If requested by city or lighting, water, or irrigation district, send description of all unsecured property within its district.
§ 407 Rev. & Tax. Code	Second Monday in July	July 12	Assessors	Report assessment statistics to State Board of Equalization.
§ 443.1 Rev. & Tax. Code	No later than July 15	July 15	Assessors	Where requested, return duplicate property statement to taxpayer.
§ 755 Rev. & Tax. Code	July 15	July 15	State Board of Equalization	Transmit estimates of total assessed values of state assessed property to county auditors.
§ 755 Rev. & Tax. Code	July 15	July 15	Interested parties	First day to inspect estimate of assessments on Board roll.
§ 27423(d) Gov't. Code	July 15	July 15	Auditors	Certify to State Controller property tax revenue attributable to timber.
§ 1604 Rev. & Tax. Code	Third Monday in July	July 19	County boards	Meets to equalize assessments, 2nd to 58th class counties.
§ 1840 Rev. & Tax. Code	On or before third Monday in July, or two weeks after local roll delivery	July 19	Counties, City and county, and Municipal corporations	Apply to State Board of Equalization for review, equalization, or adjustment of Section 11 assessments.

* See § 1605 Rev. & Tax. Code

JULY--CONTINUED

<u>Reference/Authority</u>	<u>Specified date</u>	<u>Calendar date</u>	<u>Interested parties</u>	<u>Act required</u>
§ 749 Rev. & Tax. Code	Prior to July 31	August 2	State Board of Equalization	Last day to notify petitioners of its decisions on petitions for corrections of allocated assessments.
§ 755 Rev. & Tax Code	On or prior to July 31	August 2	State Board of Equalization	Transmit changes to estimates of total assessed values of state-assessed property to county auditor.
§ 756 Rev. & Tax. Code	On or before July 31	August 2	State Board of Equalization	1. Board adopts assessment rolls. 2. Staff transmits assessment rolls to county auditors. 3. Roll is open to inspection by interested agencies or districts.
§ 723, 731, 732 Rev. & Tax Code, Cal. Const., art. XIII, § 19	On or before July 31	August 2	State Board of Equalization	Hears petitions for correction of allocated unitary values and for reassessment of unitary or nonunitary values. Final date for Board decisions on petitions for corrections of allocated values.
§ 38401 Rev. & Tax. Code	On or before last day of month next succeeding each quarterly period.	August 2	Timber tax assessees	Timber yield tax due for the prior April 1-June 30 period.
§ 5841 Rev. & Tax. Code	On or before last day of month	August 2	State Dept. of Housing and Community Development	Furnish assessor with report listing names and addresses of owners of all manufactured homes newly sited in county.
§ 2910.1 Rev. & Tax. Code	No later than 30 days prior to August 31.	August 2	Tax collectors	Mail tax bill for assessments on unsecured roll on which taxes are due.

AUGUST

<u>Reference/Authority</u>	<u>Specified date</u>	<u>Calendar date</u>	<u>Interested parties</u>	<u>Act required</u>
§ 11336 Rev. & Tax. Code	On or before August 1	August 2	State Board of Equalization Private railroad car owners	1. Board adopts private railroad car assessment roll. 2. Staff mails notices of assessments.
§ 275.5 Rev. & Tax. Code	August 1	August 2	Documented vessel owners	Last day to file late affidavit and claim for assessment under § 227, Rev. & Tax Code.
§ 648 Rev. & Tax. Code	First Monday in each month	August 2	Assessors	If requested by city or lighting, water, or irrigation district, send description of all unsecured property within its district.
§ 2628 and 2856 Rev. & Tax. Code	On or before August 10	August 10	Tax collectors	Prepare and file with auditor collections reports.
§ 1647-1649 Rev. & Tax. Code	On or before August 15	August 16	Auditors	Prepare valuation statements and transmit them to State Controller and State Board of Equalization.
§ 647 Rev. & Tax. Code	Third Monday in August	August 16	Assessors	Furnish copy of assessment roll to cities and districts in counties of 1st class.
§ 11337 Rev. & Tax. Code*	Between August 1 & August 21	Between August 2 & August 23	State Board of Equalization	Assessment roll open to inspection by private railroad car owners and all persons interested.

AUGUST--CONTINUED

<u>Reference/Authority</u>	<u>Specified date</u>	<u>Calendar date</u>	<u>Interested parties</u>	<u>Act required</u>
§ 11338 Rev. & Tax. Code*	On or Before August 21	August 23	Private railroad car owners	<ol style="list-style-type: none"> 1. Last day to file declaration of intent to petition for reassessment. If the declaration of intent to petition is not timely filed, a petition for reassessment will not be accepted. However, if a petition for reassessment is filed within the declaration of intent filing period, a declaration of intent need not be filed. 2. Last day to file a petition for abatement of penalty.
§ 5151 Rev. & Tax. Code	60 days after end of fiscal year	August 31	Treasurer	Advise Controller of county pool apportioned rate and computations made in deriving that rate.
§ 452 Rev. & Tax. Code	August 31	August 31	State Board of Equalization	Transmit prescribed property statement forms to assessors.
§ 20563 Rev. & Tax. Code	August 31	August 31	Senior citizens, Blind and disabled persons	Last day to file for homeowners or renters assistance with State Franchise Tax Board.
§ 2922 Rev. & Tax. Code	August 31	August 31	Property owners	Taxes on property on unsecured roll as of July 31 at 5:00 p.m. delinquent if unpaid.
§ 5841 Rev. & Tax. Code	On or before last day of month	August 31	State Dept. of Housing and Community Development	Furnish assessor with report listing names and addresses of owners of all manufactured homes newly sited in county.

SEPTEMBER

<u>Reference/Authority</u>	<u>Specified date</u>	<u>Calendar date</u>	<u>Interested parties</u>	<u>Act required</u>
§ 741 et al., Rev. & Tax. Code Cal. Const., art. XIII, § 19	September - November	September	State Board of Equalization, State Assesseees	Board hears petitions for reassessment of unitary or nonunitary values.
423(d) and 439.2(b) Rev. & Tax. Code	No later than September 1	September 1	State Board of Equalization	Announces interest component for valuing open-space lands and historical property.
§ 2611.7 Rev. & Tax. Code	No later than September 1	September 1	Taxpayers	Last day to submit written request to tax collector for consolidated tax statement.
§ 29100 Gov't. Code	First business day of September	September 1	Boards of supervisors	Fix county and district tax rates.
§ 1367 Rev. & Tax. Code	During fiscal year	No later than September 1	Assessors	Last day to inform State Board of Equal- ization of total assessed value of properties receiving the homeowners' exemption.
§ 648 Rev. & Tax. Code	First Monday in each month	September 7	Assessors	If requested by city or lighting, water, or irrigation district, send description of all unsecured property within its district.
§ 3371 Rev. & Tax. Code	On or before September 8	September 8	Tax collectors	Publish affidavit and list of property with unpaid taxes and in default.
§ 1603 Rev. & Tax. Code	September 15	September 15	Property owners	Last day to file application for assessment reduction.
§ 11338 Rev. & Tax. Code	September 20	September 20	Private railroad car owners	Last day to file a petition for reassessment (Board may extend to October 5).
§ 1604 Rev. & Tax. Code	Fourth Monday in September	September 27	County boards	In counties of 1st class, meet to equalize assessments.

SEPTEMBER--CONTINUED

<u>Reference/Authority</u>	<u>Specified date</u>	<u>Calendar date</u>	<u>Interested parties</u>	<u>Act required</u>
§ 2601 Rev. & Tax. Code	Fourth Monday in September	September 27	Auditors	Deliver secured roll to tax collector, or assessor if the roll is machine prepared or if the extended roll is retained in electronic data processing equipment and no physical document is prepared.
§ 5841 Rev. & Tax. Code	On or before last day of month	September 30	State Dept. of Housing and Community Development	Furnish assessor with report listing names and addresses of owners of all manu- factured homes newly sited in county.
§ 2229(c) Rev. & Tax. Code	On or before September 30	September 30	Auditors	File a claim with State Controller for reimbursement of tax loss attributable to ad valorem property tax exemption.

OCTOBER

<u>Reference/Authority</u>	<u>Specified date</u>	<u>Calendar date</u>	<u>Interested parties</u>	<u>Act required</u>
§ 741 et al., Rev. & Tax. Code Cal. Const., art. XIII, § 19	October	October	State Board of Equalization State assessees	Board hears petitions for reassessment of unitary or nonunitary values.
§ 11401 Rev. & Tax. Code	On or before Oct. 1	October 1	State Board of Equalization	Levy of private railroad car tax.
§ 63.1 Rev. & Tax. Code	Quarterly	October 1 to October 15	Assessors	Report claims to the Board for § 63.1 exclusion approved from July through September.
§ 69.5 Rev. & Tax. Code	Quarterly	October 1 to October 15	Assessors	Report claims to the Board for § 69.5 property tax relief approved from July through September.
§ 648 Rev. & Tax. Code	First Monday in each month	October 5	Assessors	If requested by city or lighting, water, or irrigation district, send description of all unsecured property within its district.
§ 11404 Rev. & Tax. Code*	October 15	October 15	State Board of Equalization	Last day to mail notice of assessment and tax bills to private railroad car owners.
Cal. Code Regs., Title 18, § 171(a)	On or before October 15	October 15	Assessors	Send draft copies of property statements, mineral production report forms and checklist to State Board of Equalization.
Cal. Code Regs., Title 18, § 1045(a)	On or before October 15	October 15	Assessors	Send draft copies of racehorse tax forms to State Board of Equalization.
Cal. Code Regs., Title 18, § 135(a)(3)	October 15	October 15	Homeowners' exemption claimants	Last day to cure defects in timely filed homeowners' exemption claims.

OCTOBER--CONTINUED

<u>Reference/Authority</u>	<u>Specified date</u>	<u>Calendar date</u>	<u>Interested parties</u>	<u>Act required</u>
§ 2601(c) Rev. & Tax. Code	On or before October 16	October 18	Auditors	Deliver extended secured roll to tax collector if roll and tax bills machine prepared, or the completed tax bills if only the tax bills machine prepared.
§ 16144 Gov't. Code	On or before October 31	November 1	Cities and counties	Send listing of open-space lands qualifying for state payment to the Secretary of Resources Agency.
§ 38401 Rev. & Tax. Code	On or before last day of month next succeeding each quarterly period	November 1	Timber tax assessees	Timber yield tax due for the prior July 1-September 30 period.
§ 5841 Rev. & Tax. Code	On or before last day of month	November 1	State Dept. of Housing and Community Development	Furnish assessor with report listing names and addresses of owners of all manufactured homes newly sited in county.
§ 5906(d) Rev. & Tax Code	Annually	October 27 1:30 p.m. Culver City	State Board of Equalization, Assessors, Other local agencies, Taxpayers	Board hearing to solicit input of assessors, other local agency representatives, and taxpayers and to address the Property Taxpayers' Advocate's report.

* See § 11651.5 Rev. & Tax. Code.

NOVEMBER

<u>Reference/Authority</u>	<u>Specified date</u>	<u>Calendar date</u>	<u>Interested parties</u>	<u>Act required</u>
§ 741 et al. Rev. & Tax Code Cal. Const., art. XIII, § 19	November	November	State Board of Equalization State assessees	Board hears petitions for reassessment of unitary or nonunitary values.
§ 11338 Rev. & Tax Code	November	November	State Board of Equalization, Private railroad car owners	Board hears petitions for reassessment.
Cal. Code Regs., Title 18, § 101	Unspecified (November 1)	November 1	State Board of Equalization	Send prescribed exemption forms, instructions, and checklist to assessors.
§ 2605 Rev. & Tax. Code	November 1	November 1	Property owners	First installment of real property taxes and all taxes on personal property on the secured roll are due and payable.
§ 2700 and 2701 Rev. & Tax. Code	November 1	November 1	Property owners	If ordered by board of supervisors, first installment real property taxes and first installment (one-half) personal property taxes on the secured roll are due.
§ 2609 Rev. & Tax. Code	On or before date taxes payable	November 1	Tax collectors	Publish notice of dates when taxes due and delinquent.
§ 2610.5 Rev. & Tax. Code	On or before November 1	November 1	Tax collectors	Mail county tax bills to property owners.
§ 648 Rev. & Tax. Code	First Monday in each month	November 1	Assessors	If requested by city or lighting, water, or irrigation district, send description of all unsecured property within its district.
§ 434.5 Rev. & Tax. Code	November 30	November 30	State Board of Equalization	Last day for Board to certify Timberland Production Zone Values to Assessors.

NOVEMBER--CONTINUED

<u>Reference/Authority</u>	<u>Specified date</u>	<u>Calendar date</u>	<u>Interested parties</u>	<u>Act required</u>
§ 38905.1 Rev. & Tax. Code	November 30	November 30	State controller	Distribute timber tax revenue to county treasurers.
§ 5841 Rev. & Tax. Code	On or before last day of month	November 30	State Dept. of Housing and Community Development	Furnish assessor with report listing names and addresses of owners of all manufactured homes newly sited in county.

DECEMBER

<u>Reference/Authority</u>	<u>Specified date</u>	<u>Calendar date</u>	<u>Interested parties</u>	<u>Act required</u>
§ 11338 Rev. & Tax Code	December	December	State Board of Equalization Private railroad car owners	Board hears petitions for reassessment.
Cal. Code Regs., Title 18, § 101	On or before December 1	December 1	Assessors	Send draft copies of exemption claim forms and checklist to State Board of Equalization.
§ 54902 Gov't. Code	On or before December 1	December 1	Cities and districts	Last day to report creation or change in boundaries of revenue districts to assessor and State Board of Equalization.
§ 648 Rev. & Tax. Code	First Monday in each month	December 6	Assessors	If requested by city or lighting, water, or irrigation district, send description of all unsecured property within its district.
§ 5906(d) Rev. & Tax Code	Annually	December 8 1:30 p.m. Sacramento	State Board of Equalization, Assessors, Other local agencies, Taxpayers	Board hearing to solicit input of assessors, other local agency representatives, and taxpayers and to address the Property Taxpayers' Advocate's report.
§ 273.5(a), 275(a), & 276(a) Rev. & Tax Code	December 10	December 10	Homeowners, Veterans, and Disabled veterans	Last day to file late affidavit and claim for exemption with assessor.
§ 2617 and 2704 Rev. & Tax. Code	December 10	December 10	Property owners	First installment of taxes on the secured roll, if unpaid, is delinquent at 5:00 p.m. or close of business day, whichever is later.
§ 11405 Rev. & Tax. Code*	December 10	December 10	Private railroad car owners	Last day to pay private railroad car tax without penalties or interest.

* See §11651.5 Rev. & Tax. Code.

DECEMBER--CONTINUED

<u>Reference/Authority</u>	<u>Specified date</u>	<u>Calendar date</u>	<u>Interested parties</u>	<u>Act required</u>
Cal. Code Regs., Title 18, § 135(b)	December 10	December 10	Homeowners	Last day to terminate homeowners' exemption.
§ 279.5 Rev. & Tax Code	December 10	December 10	Disabled veterans	Last day to terminate disabled veterans' exemption.
§ 252.1 Rev. & Tax Code	December 10	December 10	Religious exemption claimants	Last day to terminate religious exemption without penalty.
§ 20630.5 Rev. & Tax. Code	December 10	December 10	Senior citizens	Last day to file for postponement of taxes with State Controller.
Cal. Code Regs., Title 18, § 1045	No later than December 15	December 15	Assessors	Provide annual Racehorse Tax Return form to taxpayers for January 1 filing.
Cal. Code Regs., Title 18, § 1045	December 25	December 27	Assessors	Deliver to tax collector a list of taxpayers who were sent annual Racehorse Tax Return forms.
§ 744 Rev. & Tax. Code	December 31	December 31	State Board of Equalization	Last day to complete decisions on petitions for reassessment of unitary and nonunitary values.
§ 38204 Rev. & Tax. Code	December 31	December 31	State Board of Equalization	Last day to estimate the immediate harvest value of timber for January 1-June 30 period.
§ 38202 and 38203 Rev. & Tax. Code	December 31	December 31	State Board of Equalization	Last day to adjust and to certify timber yield tax rate.

DECEMBER--CONTINUED

<u>Reference/Authority</u>	<u>Specified date</u>	<u>Calendar date</u>	<u>Interested parties</u>	<u>Act required</u>
§ 5841 Rev. & Tax. Code	On or before last day of month	December 31	State Dept. of Housing and Community Development	Furnish assessor with report listing names and addresses of owners of all manufactured homes newly sited in county.
§ 256 Rev. & Tax. Code	Prior to lien date	December 31	Assessors	Send Church exemption claim form to prior year's recipients.
§ 257.1 Rev. & Tax. Code	Prior to lien date	December 31	Assessors	Send Religious exemption notice form to prior year's recipients of the exemption.
§ 1603(d) Rev. & Tax. Code	On or before December 31	December 31	Property Owners	Last day to file application for changed assessment under specified circumstances.
